



General Assembly

January Session, 2005

Raised Bill No. 6933

LCO No. 4534

04534_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

***AN ACT CONCERNING A SALES TAX EXEMPTION FOR CANDY
SOLD FROM HONOR BOXES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (27) of section 12-412 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective July*
3 *1, 2005, and applicable to taxable years sales occurring on or after July 1,*
4 *2005*):

5 (27) (A) Sales of any items for fifty cents or less from vending
6 machines; [or] (B) sales of food products, as defined in subsection (13)
7 of this section, sold through coin-operated vending machines; or (C)
8 unattended sales of candy for fifty cents or less on an "honor box"
9 system.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>July 1, 2005, and applicable to taxable years sales occurring on or after July 1, 2005</i>	12-412(27)
-----------	---	------------

Statement of Purpose:

To allow candy to be sold from an honor box without imposing the sales tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]